

**DECLARATION /POWER OF ATTORNEY FOR PATENT APPLICATION
JOINT INVENTORS**

As the named inventors, we hereby declare:

Our residences, post office addresses and citizenship are as stated next to our names below:

We believe that we are the original, first and joint inventors of the subject matter which is claimed and for which a patent is sought on the invention entitled A HEAD DRUM AND METHOD OF ASSEMBLY FOR USE IN A TAPE RECORDER, the specification of which

is attached hereto.

We hereby state that we have reviewed and understand the contents of the above-identified specification, including the claims, as amended by any amendment referred to above.

We acknowledge the duty to disclose information which is material to the patentability of this application in accordance with Title 37, Code of Federal Regulation, § 1.56.

Prior Foreign Applications

We hereby claim priority benefits under Title 35, United States Code, § 119 of any foreign application(s) for patent or inventor's certificate listed below. We have also identified below any foreign application(s) for patent or inventor's certificate having a filing date before that of the application on which priority is based.

Country	Application Number	Date of Filing (day, month, year)	Date of Issue (day, month, year)	Priority Claimed Under 35 U.S.C. §119
Republic of Korea	2002-64348	October 21, 2002		Yes <input checked="" type="checkbox"/> No
				Yes No

Prior United States Application(s)

We hereby claim the benefit under Title 35 United States Code, § 120 of any United States patent application(s) listed below and, insofar as the subject matter of each of the claims of this application is not disclosed in the prior United States application in the manner provided by the first paragraph of Title 35, United States Code, § 112, we acknowledge the duty to disclose information which is material to the examination of this application in accordance with Title 37, Code of Federal Regulation, § 1.56 which occurred between the filing date of the prior application and the national or PCT international filing date of this application:

Application Serial Number	Date of Filing (day, month, year)	Status C Patented, Pending, Abandoned

Power of Attorney

And we hereby appoint, both jointly and severally, as our attorneys with full power of substitution and revocation, to prosecute this application and transact all business in the U.S. Patent and Trademark Office connected herewith as well as before any office or agency of a foreign country or any international organization in connection with any foreign counterpart application claiming priority to this application, including the power to appoint agents and local representatives in connection with such foreign applications, the following attorneys of Roylance, Abrams, Berdo & Goodman, their registration numbers being listed after their names:

David S. Abrams	Reg. No. 22,576
Robert H. Berdo	Reg. No. 19,415
Alfred N. Goodman	Reg. No. 26,458
Mark S. Bicks	Reg. No. 28,770
John E. Holmes	Reg. No. 29,392
Lance G. Johnson	Reg. No. 32,531
Garrett V. Davis	Reg. No. 32,023
Stacey J. Longanecker	Reg. No. 33,952
Joseph J. Buczynski	Reg. No. 35,084
Tara L. Hoffman	Reg. No. 46,510
Julie R. Keller	Reg. No. 30,488
Jeffrey J. Howell	Reg. No. 46,402
Marcus R. Mickney	Reg. No. 44,941

Christian C. Michel
Peter L. Kendall
Mark W. Hrozenchik
Ronald S. Grubb

Reg. No. 46,300
Reg. No. 46,246
Reg. No. 45,316
Reg. No. 48,672

All correspondence and telephone communications should be addressed to:

Roylance, Abrams, Berdo & Goodman, L.L.P.
1300 19th Street, N.W., Suite 600
Washington, DC 20036
(202) 659-9076
(202) 659-9344

Please direct all correspondence and telephone calls to **John E. Holmes** at the above address and direct dial telephone number (202) 530-7374.

Signature BAIK Chung-hun Date September 9, 2003

Full Name of
1st Inventor BAIK Chung-hum
Family Name First Given Name Second Given Name
Residence 832-2002, Byeokjeokgol Jugong Apartment, Youngtong-dong, Paldal-gu, Suwon-city, Gyunggi-do, Korea
Citizenship Republic of Korea
Post Office
Address same

Signature LEE Seung-woo Date September 9, 2003

Full Name of
2nd Inventor LEE Seung-woo
Family Name First Given Name Second Given Name
Residence 542-106, Shinnamusil Ssangyong Apartment, Youngtong-dong, Paldal-gu, Suwon-city, Gyunggi-do, Korea
Citizenship Republic of Korea
Post Office
Address same

Signature KANG Taegil Date September 9, 2003

Full Name of
3rd Inventor KANG Tae-gil
Family Name First Given Name Second Given Name
Residence 301-103, Daewoo Apartment, 956-2 Youngtong-dong, Paldal-gu, Suwon-city, Gyunggi-do, Korea
Citizenship Republic of Korea
Post Office
Address same